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Item 7:* PROGRAMME MATTERS, INCLUDING THE IMPLEMENTATION OF THE PLAN OF ACTION TO COMBAT DESERTIFICATION

Item 8:* THE ENVIRONMENT FUND, OTHER FINANCIAL MATTERS AND ADMINISTRATION

PLANNING AND BUDGETING TERMS

Note by the Secretariat

At the request of the Committee of Permanent Representatives, the secretariat has prepared a glossary of terms used in UNEP's programme and budget documents. The terms are used in the Programme Budget document and in all documents relating to the Environment Fund and the Programme and Programme Support Cost (PPSC) budget. Conceptually related terms have been grouped together, rather than listed in alphabetical order.

ACABQ:	Advisory Committee on Administrative and Budgetary Questions.
CPC:	Committee for Programme and Coordination.
REGULAR BUDGET:	The funds provided by the United Nations from its assessed budget to finance the small secretariat referred to in General Assembly resolution 2997 (XXVII) Section II, paragraph 1.
ENVIRONMENT FUND:	The Fund of the United Nations Environment Programme.
TRUST FUNDS	Accounts established with specific terms of reference or under specific agreements to record receipts and expenditures of voluntary contributions for the purpose of financing wholly or in part the cost of activities consistent with the organization's aims and policies. In the United Nations, trust funds are classified as: (i) general trust funds and (ii) technical cooperation trust funds.

* Refers to the number of the item on the Provisional Agenda (UNEP/GC.17/1).

GENERAL TRUST FUND:	Any trust fund other than one established exclusively for technical cooperation purposes. General trust funds may be used, for example, to enhance or expand the work programme of one or more organizational units of the UNEP secretariat.
TECHNICAL COOPERATION TRUST FUND:	A trust fund established exclusively for the provision of economic and social development assistance to developing countries.
SWMTEP:	United Nations System-wide Medium-term Environment Programme. A set of objectives and strategies for achieving those objectives, in a number of areas of activity encompassing all the environment-related efforts of the United Nations system. The SWMTEP is adopted by UNEP's Governing Council and covers a six-year period.
MTP:	The United Nations Medium-term Plan, adopted by the General Assembly; it translates legislative mandates into programmes, stating the objectives to be attained and the strategy to be followed to reach those objectives. The MTP covers a six-year period. UNEP's medium-term plan is one of the programmes incorporated into the UN MTP.
PROGRAMME:	Those activities within a major programme that are undertaken by a department, office or division. Within the United Nations Medium-term Plan 1992-1997, "Environment" is Programme 16, placed under Major Programme III "International Cooperation for Economic and Social Development".
SUBPROGRAMME:	All the activities within a programme aimed at achieving one or more closely related, defined objectives, as set out in the UN Medium-Term Plan.
PROGRAMME ELEMENT:	Activity within a subprogramme to address a specific and well-circumscribed subject. A programme element is usually designed to result in one or more defined outputs per biennium: e.g.: a publication, a meeting or workshop for a specific purpose, compilation and/or provision of technical information, etc.
PROGRAMME STRATEGY:	A planned sequence of actions to be undertaken for the purpose of achieving an objective.
LEGISLATIVE MANDATE:	An authority to take action provided to the Executive Director, or to UNEP, or to the UNEP Governing Council or to all those in the form of a resolution adopted by the General Assembly, or a resolution of the Economic and Social Council or a decision by the Governing Council of UNEP.
ACTIVITY:	In general, a programme element or a project.

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FUND PROGRAMME:	The programme for utilizing the resources of the Environment Fund during a defined financial period, as reflected in the biennial Programme Budget Document or in the Programme and Programme Support Costs Budget.
FUND PROGRAMME ACTIVITIES:	The constituent parts of the Fund Programme which have been approved by the Governing Council.
PROGRAMME AND PROGRAMME SUPPORT COSTS (PPSC) BUDGET:	That part of the UNEP budget, financed from the Environment Fund (as provided for in General Assembly resolution 2997 (XXVII), Section II, paragraph 3), that supports the coordinating activities and administrative costs of the UNEP secretariat, as distinct from the operational costs included in the Programme Budget.
FUND PROGRAMME RESERVE:	A reserve, established for each biennial budget cycle at a level sufficient to meet unforeseen needs, to finance unanticipated projects or phases of projects, and to serve such other purposes as may be determined by the Governing Council.
FINANCIAL RESERVE:	A reserve account, established at a level determined by the Governing Council, to ensure the financial liquidity and integrity of the Fund, to compensate for uneven cash inflows, and to meet such other similar requirements as may be decided upon from time to time by the Governing Council.
APPROPRIATION:	The amount of resources approved by the Governing Council for specific purposes (for a financial period), against which the Executive Director is authorized to incur obligations and make payments for those specific purposes.
APPORTIONMENT:	The division - determined by the Governing Council - of the appropriation between different subprogrammes.
ALLOCATION:	The authority, given by the Executive Director, to assign resources from the Fund for one or more specific purposes, within the appropriations and apportionments determined by the Governing Council.
PRIORITY:	A preferential rating used in the allocation of limited resources. Thus, activities with the highest priority would be conducted even if resources were significantly curtailed; those with the lowest priority would be curtailed or terminated if all anticipated resources were not available or if higher-priority activities had to be commenced or expanded.

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COMMITMENT:	The full extent, within the allocations issued, of any liability entered into by the Executive Director, or under authority delegated by him, with regard to projects or programmes.
APPRAISAL:	A critical assessment of the relevance, feasibility and potential effectiveness of an activity before a decision is made to undertake it.
PROJECT:	A specific activity, separately identified within the Fund Programme activity; for management purposes, it is a single financial transaction for a specific purpose and a finite period of time (see also **PROGRAMME ELEMENT**).
PROJECT DOCUMENT:	A formal document covering a project, as defined above, which sets out, *inter alia* , the objectives, work plan, budget, pertinent background, supporting data and any special arrangements applicable to the execution of the project in question. Once a project document is approved by signature, the project represents a commitment of resources.
COOPERATING AGENCY:	In the United Nations, a specialized agency or the International Atomic Energy Agency, when cooperating in the implementation of the Fund Programme.
SUPPORTING ORGANIZATION:	A governmental, intergovernmental or non-governmental organization outside the United Nations system which helps in the implementation of activities supported by UNEP.
COUNTERPART CONTRIBUTION:	Cash contribution made in accordance with Rule 204.1 of the Financial Rules of the Environment Fund by a donor to finance a specific activity or service as set out in a project.
PROGRAMME ACTIVITY CENTRE (PAC):	A self-contained unit of the Office of the Environment Programme, established to deal with programme elements of great complexity and to operate with a high degree of autonomy within the framework of objectives and strategies approved by the Governing Council, and within the agreed work plan and budgetary allocations approved by the Executive Director at the beginning of each year.
INTERNAL IMPLEMENTATION	Projects implemented by UNEP directly through contracts entered into by the Executive Director with individual experts or firms. Such cases are handled in conformity with United Nations procedures regarding personnel services and contracting.
INPUTS:	Goods, services, personnel and other resources provided for and used in a specific activity to achieve its objectives and, where applicable, to produce its outputs.

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OUTPUTS: Specific products or services which an activity is expected to supply in order to achieve its objectives, e.g., training, servicing of meetings, preparation of reports and publications, etc.

PROGRAMME MONITORING: The periodic examination of a programme to determine the actual delivery of final output, as measured against the commitments for the delivery of output set out in the Fund Programme.

EVALUATION: A process that seeks to determine, as systematically and objectively as possible, the relevance, effectiveness and impact of an activity in the light of its goals and objectives.

ESTABLISHED POSTS: Posts relating to a continuing need, approved either by the Governing Council or the General Assembly, with an indication of their numbers and levels. Established posts are controlled by a staffing table.

COMMON STAFF COSTS: Costs, other than salaries, arising from conditions of employment of staff, e.g. education grant and travel, home leave entitlements, travel and other entitlements related to appointment, transfer and separation.

OBLIGATION: An action to set aside (encumber) budget funds for the purchase of specific services, equipment and supplies to be rendered or received in the current financial period; an obligation generally entails a liability to a third party (UN Financial Regulation 4.3 and Rules 104.1-104.3). An obligation is liquidated when it is paid (through disbursement of cash) or remains outstanding until paid or cancelled (unliquidated obligation).

EXPENDITURE: The disbursement of funds and/or of funds that have been set aside against a commitment.

AUDITING: Official examination of accounts to check that financial transactions are in compliance with Governing Council decisions and General Assembly resolutions, Financial and Staff Regulations and Rules and administrative issuances; that systems of internal control are effective and efficient to ensure the protection of the organizations's assets; that financial records are accurate and that financial statements present fairly the financial position of the activity; and that resources are employed economically and effectively and are producing the programme output for which they were appropriated.

Notes

1 UNEP/GC.17/14.

2 UNEP/GC.17/20 and Add.1, UNEP/GC.17/21, UNEP/GC.17/22.